

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

[Tax account - Pay tax](#)

[Reporting a change of address](#)

[Moving to Sweden](#)

[Living in Sweden](#)

[New in Sweden and will be employed here](#)

[Swedish residents working abroad](#)

[Moving from Sweden](#)

[Civil de-registration](#)

[Living in another country](#)

[Pensions from Sweden](#)

[Real-property owners living abroad](#)

[Moving abroad](#)

[Retrieve company information](#)

[Congestion tax](#)

[Information for individuals in connection to the coronavirus](#)

[Protected identity](#)

[Coordination numbers](#)

[Filing tax returns for residential houses](#)

[Businesses and employers](#)

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

[Webinars](#)

[Collaboration](#)

[🇸🇩🇸🇩🇸🇸🇩🇸🇸🇩🇸🇸🇩🇸🇸🇩🇸🇸🇩🇸 \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)

[Davvisámegiella, Julevsámegiella, Áarjelsaemien \(Samiska\)](#)

Search

[Auf Deutsch \(Tyska\)](#)

[En español \(Spanska\)](#)

[Eesti \(Estniska\)](#)

[En Français \(Franska\)](#)

[יידיש \(Jiddisch\)](#)

[Meänkieli \(Vårt språk\)](#)

[پښتو \(Persiska\)](#)

[Po polsku \(Polska\)](#)

[Romanés \(Romani\)](#)

[Русский \(Ryska\)](#)

[Soomaali \(Somaliska\)](#)

[Sorani \(Sorani\)](#)

[Suomeksi \(Finska\)](#)

[Türkçe \(Turkiska\)](#)

[Українська \(Ukrainska\)](#)

[ትግርኛ \(Tigrinska\)](#)

[دري \(Dari\)](#)

[Teckenspråk](#)

[Individuals and employees](#)

Other languages

[Individuals and employees](#)

- [Declaring Taxes - for individuals](#)
- [Tax account - Pay tax](#)
- [Reporting a change of address](#)
- [Moving to Sweden](#)
- [Living in Sweden](#)
- [New in Sweden and will be employed here](#)
- [Swedish residents working abroad](#)

[Moving from Sweden](#)

- [Civil de-registration](#)
- [Living in another country](#)
- [Pensions from Sweden](#)
- [Real-property owners living abroad](#)
- [Moving abroad](#)
- [Retrieve company information](#)
- [Congestion tax](#)
- [Information for individuals in connection to the coronavirus](#)
- [Protected identity](#)
- [Coordination numbers](#)
- [Filing tax returns for residential houses](#)
- [Businesses and employers](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News](#)
- [Webinars](#)
- [Collaboration](#)

- [Other languages](#)

- » [In English \(Engelska\)](#)

- » [Individuals and employees](#)

- » [Moving from Sweden](#)

[Listen](#)

Moving from Sweden

If you move from Sweden to live in another country, your tax situation will depend on several factors, including the duration of your stay and, particularly, whether your stay abroad is temporary or permanent.

If you are a Swedish resident and decide to stay abroad *for a short period of time* or *temporarily*, your tax situation in Sweden will normally not be affected. However, if you move from Sweden permanently it is possible that you will still be considered as residing in Sweden – for tax purposes, even if you have left the country.

This concerns not only Swedish citizens but also foreigners who have been residents of Sweden for (at least) ten years. You continue to be considered a resident of Sweden for five years, counting from the day you move abroad, as long as you continue to have close ties to Sweden. If you wish to argue that you have no close ties to Sweden, you must prove that no such ties exist.

Consequently, you will continue to have unlimited tax liability in Sweden and must report all of your world income in your Swedish tax return, as long as your close ties with the country continue to exist.

When determining whether you have close ties to Sweden the Tax Agency take the following circumstances into account:

- if you are a Swedish citizen
- if you are permanently residing abroad
- if you are staying abroad to study
- if you are staying abroad for health reasons
- if you have a Swedish residence that is set up for all-year use
- if you still have family in Sweden
- if you conduct business activities in Sweden
- if you are financially committed to Sweden by holding assets that directly or indirectly have a significant influence on business activity in Sweden
- if you own real property in Sweden.

The above circumstances are only examples of circumstances that may be taken into account to determine whether you, after you move abroad, have unlimited or limited tax liability in Sweden.

Even if you are considered fully taxable in Sweden, certain incomes may be wholly or partially exempted from taxation, if they are taxed in another country. This can happen due to the provisions of tax treaties or to Swedish internal tax law.

Note that even after the five years have elapsed you may continue to be considered a resident of Sweden – for tax purposes – if you maintain close ties to Sweden. However, after five years, you will no longer automatically be considered a resident of Sweden for tax purposes under Swedish internal tax law.

Remember that when you move from Sweden, even if you do not have close ties to the country, you must:

- file a Swedish tax return concerning your final fiscal year in Sweden, and
- notify the Swedish Tax Agency about your move abroad and register your new foreign address. You may use the form [Notification, Moving Abroad, SKV 7665](#) (in English) or [Anmälan – Flyttning till utlandet, SKV 7665](#) (in Swedish).

If you are registered in the Swedish Population Register please refer to information about deregistration under Moving from Sweden/Civil de-registration.

If you have been working in Sweden and paying your own taxes in the form of 'special A-tax' (SA tax), do not forget to request a cancellation of the tax payments from the Swedish Tax Agency. You may use the form [Preliminär inkomstdeklaration, SKV 4314](#) (only available in Swedish). The easiest and quickest way to submit a new preliminary income tax return is to use the online service "[Preliminary income tax return](#)", available if you have a Swedish electronic ID from a Swedish bank or similar institution.

Contact us

For more information please contact our tax information department (*Skatteupplysningen*) at Tel. No. (0771) 567 567, and at Tel. No. +46 8 564 851 60 if you are calling from abroad.

Download forms

- [Notification, Moving Abroad, SKV 7665b](#)

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- [Kontakt och öppettider](#)

Hitta snabbt

- [E-tjänster och blanketter](#)
- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)
- [Rättslig vägledning External link.](#)
- [Behandling av personuppgifter](#)
- [Facebook](#)
- [X \(tidigare Twitter\)](#)

Aktuellt

[Därför kan din flyttanmälan dra ut på tiden](#)

Det finns olika anledningar till att handläggningen av en flyttanmälan kan dra u...

[Grönt avdrag för batterier](#)

Skatteverket har publicerat ett nytt ställningstagande gällande skattereduktion ...

[Betala din kvars katt senast 12 juli om du fick besked i april](#)

Den som fick sitt skattebesked i april och har skatt att betala ska göra det sen...

- [Fler nyheter](#)

Tillsammans gör vi samhället möjligt

[Hoppa till innehållet](#) [Om webbplatsen, tillgänglighetsinformation](#) [Startsida](#) [Direkt till nyheter](#) [Sökfunktionen](#) [Frågor och svar](#) [Direkt till kontakta oss](#) [Så behandlar vi dina personuppgifter](#) [Direkt till teckenspråk](#) [Direkt till other languages](#)

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[Till toppen](#)